

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 65th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Jeff Essmann, on January 10, 2017 at 8:00 AM, in Room 152
Capitol

ROLL CALL

Members Present:

Rep. Jeff Essmann, Chair (R)
Rep. Kelly Flynn, Vice Chair (R)
Rep. Tom Jacobson, Vice Chair (D)
Rep. Kim Abbott (D)
Rep. Becky Beard (R)
Rep. Zach Brown (D)
Rep. Mary Ann Dunwell (D)
Rep. Dave Fern (D)
Rep. Wylie Galt (R)
Rep. Jim Hamilton (D)
Rep. Adam Hertz (R)
Rep. George G. Kipp III (D)
Rep. Steve Lavin (R)
Rep. James O'Hara (R)
Rep. Alan Redfield (R)
Rep. Bridget Smith (D)
Rep. Tom Welch (R)
Rep. Kerry White (R)

Members Excused: Rep. Ehli, Rep. G. Hertz

Members Absent: None

Staff Present: Margot Miltenberger, Committee Secretary
Megan Moore, Legislative Branch

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

Committee Business:

Hearing & Date Posted: HB 19, 1/6/2017; HB 42, 1/6/2017; HB 29, 1/6/2017

HEARING ON HB 19

Opening Statement by Sponsor:

00:03:14 Rep. Tom Jacobson (D), HD 21, opened the hearing on HB 19, Allow claim of elderly owner/renter credit on property not subject to taxes.

EXHIBIT(tah07a01)

Proponents:

00:10:48 Claudia Clifford, AARP Montana

00:12:19 Heather O'Loughlin, Montana Budget and Policy Center

Opponents: None

Informational Witnesses:

00:14:20 Lee Baerlocher, Department of Revenue, DOR

Questions from Committee Members and Responses:

00:14:37 Rep. White

00:15:09 Rep. Jacobson

00:15:38 Rep. G. Hertz joined the meeting

00:16:20 Rep. Fern

00:16:45 Rep. Jacobson

00:17:09 Lee Baerlocher, DOR

00:17:57 Rep. Fern

00:18:22 Lee Baerlocher, DOR

00:19:05 Rep. Flynn

00:19:43 Rep. Jacobson

Closing by Sponsor:

00:21:39 Rep. Jacobson

HEARING ON HB 42

Opening Statement by Sponsor:

00:23:21 Rep. Kim Abbott (D), HD 83, opened the hearing on HB 42, Revise partnership filing due dates to match federal tax filing due dates.

Proponents:

00:24:12 Lee Baerlocher, DOR

00:25:26 Holly Franz, MT Society of CPAs

Opponents: None

Informational Witnesses: None

Questions from Committee Members and Responses:

00:27:06 Rep. Z. Brown

00:27:39 Lee Baerlocher, DOR

00:28:18 Chair Essmann

00:28:42 Holly Franz, Montana Society of CPAs

00:29:01 Lee Baerlocher, DOR

00:29:15 Chair Essmann

Closing by Sponsor:

00:29:29 Rep. Abbott

HEARING ON HB 29

Opening Statement by Sponsor:

00:30:22 Rep. Jeff Essmann (R), HD 54, opened the hearing on HB 29, Require parcel to be at least 1 acre for valuation as agricultural property.

Proponents:

00:32:27 Cynthia Monteau Moore, Department of Revenue (DOR)

Opponents:

00:35:54 Pat Mischel, Self

00:37:18 Erica Siate, Self

Informational Witnesses: None

Questions from Committee Members and Responses:

00:39:09 Rep. Redfield

00:39:25 Chair Essmann

00:40:42 Cynthia Monteau Moore, DOR

00:41:00 Rep. White

00:41:48 Cynthia Monteau Moore, DOR

00:42:58 Rep. White

00:43:29 Cynthia Monteau Moore, DOR

00:43:47 Rep. Dunwell

00:44:30 Cynthia Monteau Moore, DOR

00:45:28 Rep. Dunwell

00:46:03 Cynthia Monteau Moore, DOR

00:46:32 Rep. Flynn

00:46:45 Cynthia Monteau Moore, DOR

Closing by Sponsor:

00:47:08 Chair Essmann

Committee Business:

00:49:56 Chair Essmann

00:50:23 Sam Schaefer, Legislative Fiscal Division (LFD)

EXHIBIT(tah07a02)

00:58:31 Rep. Flynn

00:59:23 Sam Schaefer, LFD

01:05:59 Rep. White

01:06:15 Sam Schaefer, LFD

01:07:19 Rep. White

01:07:31 Sam Schaefer, LFD

01:07:54	Chair Essmann
01:08:15	Sam Schaefer, LFD
01:08:50	Rep. Flynn
01:09:48	Sam Schaefer, LFD
01:11:27	Rep. Flynn
01:11:46	Sam Schaefer, LFD
01:12:27	Rep. White
01:13:20	Sam Schaefer, LFD
01:14:01	Rep. Flynn
01:14:28	Sam Schaefer, LFD
01:15:19	Rep. Jacobson
01:16:03	Sam Schaefer, LFD
01:16:51	Chair Essmann
01:17:23	Sam Schaefer, LFD
01:17:40	Chair Essmann
01:17:48	Sam Schaefer, LFD
01:18:08	Chair Essmann
01:18:26	Sam Schaefer, LFD
01:18:40	Chair Essmann
01:18:58	Sam Schaefer, LFD
01:19:18	Rep. White
01:19:57	Sam Schaefer, LFD
01:21:34	Rep. White
01:22:30	Sam Schaefer, LFD
01:23:08	Rep. Hamilton
01:23:38	Chair Essmann
01:24:47	Rep. Flynn
01:25:39	Sam Schaefer, LFD
01:26:59	Rep. Fern
01:27:34	Sam Schaefer, LFD
01:29:21	Chair Essmann
01:29:29	Sam Schaefer, LFD
01:29:49	Chair Essmann
01:30:46	Rep. Fern
01:31:02	Chair Essmann

ADJOURNMENT

Adjournment: 01:32:09

Margot Miltenberger, Secretary

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Additional Documents:

EXHIBIT([tah07aad.pdf](#))